

Franchise Tax Board**NO ANALYSIS REQUIRED**

Author: Granlund Analyst: Colin Stevens Bill Number: AB 1159
Related Bills: None Telephone: 845-3036 Amended Date: 4/6/99
Attorney: Doug Bramhall Sponsor: _____

SUBJECT: Smoking/Bars, Taverns and Clubs

- _____ ANALYSIS NOT REQUIRED of this bill -- Not within scope of responsibility of this department.
_____ TECHNICAL BILL -- No program or fiscal changes to existing program.
 X BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or program of the department.
_____ TECHNICAL AMENDMENT - No change in previously submitted analysis required. Approved position of prior analysis is _____.
_____ MINOR AMENDMENT - No change in previously submitted analysis required. Approved position of prior analysis is _____.
_____ MINOR AMENDMENT - No change in approved position of _____. See comments below.
_____ OTHER - See comments below.

COMMENTS:

The April 6, 1999, amendments deleted all Revenue and Taxation Code language from the bill, including provisions which would have allowed a taxpayer who owns a store, restaurant or has a business with a license to serve alcohol on its premises and who expends \$25,000 or more during the year for building repairs or improvements to accelerate the depreciation of those repairs or improvements to three years.

The bill now contains only legislative intent language and language in the Business and Professions Code that would allow smoking in bars, taverns and clubs, subject to certain limitations.

This bill no longer impacts the department's programs and operations or state income tax revenue.

Board Position:

_____ S	_____ NA	_____ NP
_____ SA	_____ O	<u> X </u> NAR
_____ N	_____ OUA	_____ PENDING

Franchise Tax Board Staff

Date

Colin Stevens**4/16/1999**